

Department of Finance		<b>Fund: 0141</b> <b>PAGE 1</b> Renumbered From:
<b>STATE OF CALIFORNIA</b> <b>MANUAL OF STATE FUNDS</b>		
<b><u>Legal Title</u></b> Soil Conservation Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 1308, Statutes of 1987 Government Code section 51283		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Governmental/Other Governmental Cost Funds	
<b><u>Purpose</u></b> A depository for deferred tax revenue paid under the Williamson Act for specified purposes related to farmlands mapping and monitoring, and soil conservation programs.		
<b><u>Administering Agency/Organization Code</u></b> Department of Conservation/Org 3480		
<b><u>Major Revenue Source</u></b> The first \$2,536,000 of deferred tax revenue paid to the Controller relating to the Williamson Act in the 2004-05 fiscal year, and any other amount as approved in the final Budget Act for each fiscal year thereafter.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Section 51283 of the Government Code provides that the moneys from the fund are available when appropriated by the Legislature.		
<b><u>State Appropriations Limit</u></b> <b>Included</b> - Revenues in this fund are proceeds of taxes which are included as SAL revenues. The major revenue source for this fund does not have a logical, direct relationship between the use or purposes and the payers from whom it was collected.		
<b><u>Comments/Historical Information</u></b> Chapter 1308, Statutes of 1987 created the Soil Conservation Fund, which would replace the Farmlands Mapping Account (Fund 472) effective July 1, 1988. Chapter 1308, Statutes of 1987, section 1.5 repealed the original Government Code section 51283 operative January 1, 1994. Chapter 1308, Statutes of 1987, section 2.5 recreated this fund under Government Code section 51283 operative July 1, 1993. Chapter 471, Statutes of 2003 (SB 1062) section 2, substituted the revenue source amount from \$870,000 to \$985,000.		

Chapter 230, Statutes of 2004, (SB 1107) section 5, amended the revenue source section to read “The first \$985,000... in the 1992-93 fiscal year” to read “The first \$2,036,000...in the 2004-05 fiscal year”.

Chapter 77, Statutes of 2006, (AB 1803) section 7, substituted \$2,536,000 for \$2,036,000 in the revenue source section.

Chapter 596, Statutes of 2011 (SB 618) amended the Williamson Act allowing rescissions to contracted lands in order to simultaneously enter into solar-use easements. SB 618 further requires landowners entering into solar-use easements to pay a cancellation fee and for those fees to be deposited into the Soil Conservation Fund.